171. *Accounts.*—Forms 21, 22, 23, and 30 shall be kept in every poor-house, and the account procedure laid down in section 155 for village kitchens shall, *mutatis mutandis*, be adopted in poor-houses with the exception that the pay of the establishment, except variable establishment, shall be drawn direct from the treasury or sub-treasury.

172. *Arrangement for supplies.*—The arrangements for a daily supply of food will be comparatively easy in the case of poor-houses, because they will ordinarily be located at convenient centres; but the objections to keeping stocks of food are less than in the case of kitchens, because the staff will be comparatively efficient and supervision can be readily secured. If, for medical or other reasons, it is desirable to lay in stores of food, a stock register (Form 23) shall be maintained, showing daily for each article the opening balance, the receipts, the issues and the closing balance of stock. In such a case it will be an important duty of inspecting officers to examine the stock register, testing its entries by careful count of the stores, and comparing the issues recorded in it with the corresponding entries in the diet register.

CHAPTER X.—RAINS POLICY AND CLOSURE OF RELIEF

173. *General.*—In the interests of the country at large, the main object of the policy for the rains should be to secure the re-establishment of ordinary agricultural conditions as soon as possible. When a demand for field labour has set in, it is legitimate to use pressure to make the people on relief works return to their villages. At the same time increased activity in village inspection, resulting probably in an extension of gratuitous relief, is necessary as a safeguard.

174. *Policy at the commencement of the rains.*—As soon as the commencement of the rains opens employment in the fields, the wages paid on scarcity works shall be reduced and on famine relief works the task shall be raised for the able-bodied workers; and dependents and weakly gangs, or weakly persons individually tasked, shall be, as far as possible, drafted to their homes, such of them as require relief, and especially the children, being brought upon the village gratuitous relief lists until the harvesting of the earliest principal crop brings a substantial increase to the earnings of the able-bodied. But in no case shall gratuitous relief be given during the rains *to the able-bodied.* Workers sent home from famine relief works may be granted the dependent's allowance for the journey at the rate of one day's allowance for each twelve miles of the journey.

175. *Policy after the setting in of the rains.*—After the rains have begun in districts where scarcity or famine relief works have been opened the Collector may keep open such works as he considers absolutely necessary as a precaution against any rush of returning workers in the interval between sowing and harvest or during a temporary cessation of the rains.

176. *Closure of works.*—The process of gradual closure of works shall begin as soon as the demand for field employment sets in; and all works should be closed by the time the earliest principal autumn crop is ripe, presuming the season is a favourable one.

177. *Stopping of gratuitous relief.*—As the demand for agricultural labour increases, the gratuitous relief lists shall be carefully scrutinized with a view to their reduction. When the earliest autumn crop is ripe in any tract, gratuitous relief shall be generally closed in it, whole villages being struck off the list at a time.

178. *Valedictory dole.*—When gratuitous relief is discontinued, the recipients of it shall ordinarily be given a valedictory dole, in grain or cash, sufficient to support them for about a fortnight.

179. *Keeping open of poor-houses.*—It may be necessary to keep poor-houses open until the autumn harvest generally has been gathered and until private charity renews its usual activity.